

EXHIBIT A

SEC v. Path America, LLC et al
Receivership Entities
Consolidated Balance Sheet - 09/30/18

	Path America LLC	Potala Shoreline	Potala Village Kirkland	Dargey Development	Dargey Enterprises	Path America QSF	Combined	Elimination Entries	Consolidated
ASSETS									
Cash	\$ 1,265,214	\$ 2,233,419	\$ -	\$ 109,727	\$ 8,810	\$ -	\$ 3,617,170	\$ -	\$ 3,617,170
Land	0	6,462,569	0	0	0	0	6,462,569	0	6,462,569
Construction in Progress	0	1,744,997	0	0	0	0	1,744,997	0	1,744,997
Accumulated Depreciation	0	0	0	0	0	0	0	0	0
Net Fixed Assets	0	8,207,566	0	0	0	0	8,207,566	0	8,207,566
Intercompany Loans	147,237	639,474	0	701,400	265,000	4,333,332	6,086,443	(6,086,443)	0
Other Loans	0	0	0	0	1,644,513	0	1,644,513	0	1,644,513
Other - Syndication Costs, etc.	0	151	0	0	0	0	151	0	151
Intangible Assets - Net	63,353	0	0	0	0	0	63,353	0	63,353
Other Investments	0	0	0	0	0	0	0	0	0
Other Assets	210,590	639,625	0	701,400	1,909,513	4,333,332	7,794,460	(6,086,443)	1,708,017
TOTAL ASSETS	\$ 1,475,804	\$ 11,080,610	\$ -	\$ 811,127	\$ 1,918,323	\$ 4,333,332	\$ 19,619,196	\$ (6,086,443)	\$ 13,532,753
LIABILITIES AND EQUITY									
Accounts Payable	\$ -	\$ 50,000	\$ -	\$ 11,381	\$ -	\$ -	61,381	\$ -	\$ 61,381
Note Payable	0	0	0	0	0	0	0	0	0
Intercompany Loans	3,840,974	0	1,639,447	0	606,022	0	6,086,443	(6,086,443)	0
Other Loans	530,000	0	500,000	0	0	0	1,030,000	0	1,030,000
Total Liabilities	4,370,974	50,000	2,139,447	11,381	606,022	0	7,177,824	(6,086,443)	1,091,381
EB-5 Investment	0	0	0	0	0	0	0	0	0
Other Capital Contributions		10,228,154	0	0	0	0	10,228,154	0	10,228,154
Retained Earnings	(2,895,170)	802,456	(2,139,447)	799,745	1,312,301	4,333,332	2,213,218	0	2,213,218
Total Equity	(2,895,170)	11,030,610	(2,139,447)	799,745	1,312,301	4,333,332	12,441,372	0	12,441,372
TOTAL LIABILITIES AND EQUITY	\$ 1,475,804	\$ 11,080,610	\$ (0)	\$ 811,127	\$ 1,918,323	\$ 4,333,332	\$ 19,619,196	\$ (6,086,443)	\$ 13,532,753

EXHIBIT B

SEC v. Path America, LLC et al
Summary of Cash Receipts and Disbursements
For the Period of 07/01/18 through 09/30/18

	Path America LLC	Potala Shoreline	Potala Village Kirkland	Dargey Development	Dargey Enterprises	Path America QSF	Combined	Elimination Entries	Consolidated
RECEIPTS									
Intercompany Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Loan Proceeds	0	0	0	0	0	0	0	0	0
Asset Disposal/Recovery	0	135,000	0	0	0	0	135,000	0	135,000
Interest Income	442	822	0	115	9	0	1,388	0	1,388
Other Income	0	0	0	0	0	0	0	0	0
Total Deposits	<u>442</u>	<u>135,822</u>	<u>0</u>	<u>115</u>	<u>9</u>	<u>0</u>	<u>136,388</u>	<u>0</u>	<u>136,388</u>
DISBURSEMENTS									
Accounting	0	0	0	0	0	0	0	0	0
Construction and Development	0	4,823	0	0	0	0	4,823	0	4,823
Equipment Moving/Removal	0	0	0	0	0	0	0	0	0
General and Administrative	553	0	0	0	0	0	553	0	553
Insurance	0	0	0	0	0	0	0	0	0
Interest Expense	0	0	0	0	0	0	0	0	0
Professional Fees	0	0	0	0	0	0	0	0	0
Repairs and Maintenance	0	0	0	0	0	0	0	0	0
Salaries and Wages	0	0	0	0	0	0	0	0	0
Taxes	0	0	0	0	0	0	0	0	0
Note Payoff	0	0	0	0	0	0	0	0	0
Transfer of Funds Due to Others	271,327	0	0	0	0	0	271,327	0	271,327
Intercompany Loans	0	0	0	0	0	0	0	0	0
Total Disbursements	<u>271,880</u>	<u>4,823</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>276,703</u>	<u>0</u>	<u>276,703</u>
Net Change	(271,438)	130,998	0	115	9	0	(140,315)	0	(140,315)
Cash Balance as of 06/30/18	1,536,652	2,102,421	0	109,612	8,800	0	3,757,485	0	3,757,485
CASH BALANCE AS OF 09/30/18	<u><u>\$ 1,265,214</u></u>	<u><u>\$ 2,233,419</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 109,727</u></u>	<u><u>\$ 8,810</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 3,617,170</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 3,617,170</u></u>